

**§ 27-15-131. Credit for overpayment of taxes.**

In the event a company has overpaid taxes levied pursuant to Section 27-15-103, 27-15-109, 27-15-119 or 83-31-45, the commissioner may give credit for such overpayment and allow the company to take credit on subsequent returns or, if necessary, in the discretion of the commissioner, refund such overpayment as otherwise provided by Section 27-15-113.

**SOURCES: Laws, 1985, ch. 530, § 6, eff from and after July 1, 1985.**